**Section 712.105 Cost Apportionment**

The cost apportionment methodology is presented in Subpart E. Subpart E is organized as follows:

a) Heading of Sections: Part 710 account number and description which is to be apportioned (see 83 Ill. Adm. Code 710).

b) Cost Pools. Cost pool(s) into which the account is apportioned.

c) Cost Pool Apportionment Basis: Method for apportioning the account into the specified cost pools (see Section 712.200).

d) Regulated/Nonregulated Apportionment Basis: Method for apportioning the defined cost pools into a regulated and nonregulated component (see Section 712.280).

e) Cost Definition: Characteristics of the costs apportioned to regulated and nonregulated services (see Section 712.110).

f) Comments: Additional narrative included as appropriate to explain the methodology.